

105TH CONGRESS
1ST SESSION

H. R. 921

To amend the Internal Revenue Code of 1986 to exclude from gross income pension benefits received by the survivors of law enforcement officers killed in the line of duty.

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 1997

Ms. NORTON introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income pension benefits received by the survivors of law enforcement officers killed in the line of duty.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXCLUSION FROM GROSS INCOME FOR SURVI-**
4 **VOR BENEFITS ATTRIBUTABLE TO SERVICE**
5 **BY A LAW ENFORCEMENT OFFICER WHO IS**
6 **KILLED IN THE LINE OF DUTY.**

7 (a) IN GENERAL.—Part III of subchapter B of chap-
8 ter 1 of the Internal Revenue Code of 1986 (relating to

1 items specifically excluded from gross income) is amended
2 by redesignating section 138 as section 139 and by insert-
3 ing after section 137 the following new section:

4 **“SEC. 138. SURVIVOR BENEFITS ATTRIBUTABLE TO SERV-**
5 **ICE BY A LAW ENFORCEMENT OFFICER WHO**
6 **IS KILLED IN THE LINE OF DUTY.**

7 “(a) IN GENERAL.—Gross income shall not include
8 any amount paid as a survivor annuity on account of the
9 death of a law enforcement officer killed in the line of
10 duty—

11 “(1) if such annuity is provided under a govern-
12 mental plan which meets the requirements of section
13 401(a) to the spouse (or a former spouse) of the law
14 enforcement officer or to a child of such officer, and

15 “(2) to the extent such annuity is attributable
16 to such officer’s service as a law enforcement officer.

17 “(b) EXCEPTIONS.—

18 “(1) IN GENERAL.—Subsection (a) shall not
19 apply with respect to the death of any law enforce-
20 ment officer if—

21 “(A) the death was caused by the inten-
22 tional misconduct of the officer or by such offi-
23 cer’s intention to bring about such officer’s
24 death,

1 “(B) the officer was voluntarily intoxicated
 2 (as defined in section 1204 of the Omnibus
 3 Crime Control and Safe Streets Act of 1968) at
 4 the time of death, or

5 “(C) the officer was performing such offi-
 6 cer’s duties in a grossly negligent manner at
 7 the time of death.

8 “(2) EXCEPTION FOR BENEFITS PAID TO CER-
 9 TAIN INDIVIDUALS.—Subsection (a) shall not apply
 10 to any payment to an individual whose actions were
 11 a substantial contributing factor to the death of the
 12 officer.

13 “(c) LAW ENFORCEMENT OFFICER.—For purposes
 14 of this section, the term ‘law enforcement officer’ means
 15 an individual serving a public agency (as defined in section
 16 1204 of the Omnibus Crime Control and Safe Streets Act
 17 of 1968) in an official capacity, with or without compensa-
 18 tion, as a law enforcement officer (as defined in such sec-
 19 tion).”

20 (b) CLERICAL AMENDMENT.—The table of sections
 21 for part III of subchapter B of chapter 1 of such Code
 22 is amended by striking the last item and inserting the fol-
 23 lowing new items:

“Sec. 138. Survivor benefits attributable to service by a law en-
 forcement officer who is killed in the line of duty.

“Sec. 139. Cross references to other Acts.”

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts received in taxable
3 years beginning after December 31, 1996.

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